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10/549,668	09/19/2005	Satoru Shoshi	Q90317	3756
23373 7590 12/12/2007 SUGHRUE MION, PLLC 2100 PENNSYLVANIA AVENUE, N.W. SUITE 800 WASHINGTON, DC 20037				
EXAMINER				
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**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

**Continuation of Box 11:**

The art rejections based on JP 2001-260549 (Jp'549) in view of JP 11-189762 (JP'762) are maintained for the following reasons.

Applicant argues that JP'549 does not disclose acrylic polyester film as stated in paragraph 3 of the Final rejection. The Examiner agrees. Applicant asserts that the Comparative Example 1 of his/her invention is almost the same as the Examples of JP'549, and argues that the Comparative Example 1 is inferior to the present invention with regards to the bending resistance and visual definition of image. Thus, Applicant concludes that the claimed invention is not obvious because it provides unexpected results. The Examiner respectfully disagrees because Applicant's showing of unexpected results is not commensurate in scope with the claimed invention (MPEP 716.02(d)). Claims do not require visual definition of image and bending resistance. Additionally, the data of the visual definition of image is tabulated in terms of "definition of image was very good", "definition of image was good", and "definition of image was bad" (please see Table 1 page 23 of the specification). Thus, the data is not quantitative and therefore the quantitative comparison between the data of the visual definition of image between the Comparative Example 1 and the Example 1 is difficult to ascertain.

Applicant argues that the secondary reference of JP'762 does not disclose the hard coat layer is provided on the opposite side of the substrate comprising urethane acrylate based composition. The Examiner is not relying on JP'762 to teach the claim limitation of the hard coat layer; instead the primary reference of JP'549 is relied upon to

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teach this limitation (see paragraph 3, page 2 of the Final Office Action). Accordingly, art rejections are maintained.